



## **Tennessee Department of Revenue**

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### **Informal Taxpayer Conferences**

Taxpayers' remedies for challenging assessments in court are set forth at Tenn. Code Ann. Sections 67-1-1801, 1802, and 1803. The conference process is addressed at Tenn. Code Ann. Section 67-1-1801(c)(3).

If you choose to proceed with the conference process:

- You will be asked to submit a written statement identifying your objections to the assessment at least two weeks prior to your conference.
- After the conclusion of your conference, you will receive a written conference decision from the Hearing Officer. If adjustments are made by the Hearing Officer, you will receive notice of the amount of your remaining liability (if applicable) under separate cover from the appropriate Departmental division.

In determining whether you should request a conference, please keep the following in mind:

- The goal of the informal conference process is to provide taxpayers an informal and inexpensive means by which to have their assessments reviewed by a Hearing Officer independent from the Audit Division, the Tax Enforcement Division, the Taxpayer Services Division, and the Special Investigations Division.
- You are not required to request an informal conference. An informal conference is not a prerequisite to challenging your assessment in court.
- Interest continues to run on assessments even after an informal conference has been requested and scheduled. Thus, you should consider making payments against your tax liability – particularly against any portions of uncontested tax liability – prior to an informal conference. If you make a partial payment, you must submit a letter with the payment indicating how you wish to have the payment applied.
- There is no guarantee that collection activities will not proceed simply because a conference has been scheduled.
- The primary role of the Hearing Officers is to determine whether the assessment has been correctly made.
- If an assessment is correctly made, interest cannot be waived. Tenn. Code Ann. Sections 67-1-801(2), (3), and 67-1-803(a)(2)(B). *If that is your only issue, you should not proceed with the conference process.*
- If you have failed to register with the department for the taxes assessed, your penalty cannot be waived. Tenn. Code Ann. Section 67-1-803(a)(2)(A). *If that is your only issue, you should not proceed with the conference process.*
- If you have been denied a refund or penalty waiver by the department's Refund and Penalty Waiver Unit, you are not entitled to schedule a conference to review that denial.
- **If your assessment is the result of an audit and you have objections to the assessment or additional information not previously presented during your audit, you first should present your objections and information to the Field Audit Office, even if you have already requested an informal conference.** If you resolve your issues with the Audit Division, you are responsible for notifying the Hearing Office that your conference request is withdrawn.